App. F. IX-4

1936.

File No. 39-36

Previous References

Serial Nos. 1-2

Letter References.

PRESERVED

(16)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Proceedings

Manuscript

A

Part ~~B~~ for February 1937

SUBJECT.

Emergency Regn. to amend the Sugar (Excise Duty) Regn. — Regn VII of 1937

WD 0418—GPB—22,500—20-8-36

9/8/37

Increase in V.T. Sugar (Excise Duty) Regulation

General and Revenue Secretariat

File No. 29 of 1936. [App. F. III—1

Serial No.

A letter regarding the increase in the Excise Duty on Sugar having been received late in the evening and as action had to be taken promptly, I have submitted the papers to the Dewan direct with a Submission Note and a draft Government Order and Regulation. Copies of the Residency letter and the Draft Government Order and Regulation are submitted herewith for perusal and instructions.

First Member)

MW. 27-2-37

The wording of the regulation has been based on the language of the Madras Emergency regulation.

MW

27/2

MW 28.2.

Amendment of Sugar Excise Duty Regulation 3

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

A letter has just been received from the Residency intimating that the Government of India propose to raise the Excise duty on sugar from Rs. 1-5-0 per cwt. to Rs.2/- per cwt. The Government of India have the Provisional Collection of Taxes Act, under which the increased excise duty will become effective on and after the 28th February 1937. The Government of India want that the Government of Mysore should take similar action to raise the duty; otherwise the export of sugar from Mysore to outside the State is likely to be taxed at the border to the extent of the difference and the revenue will be credited to the British Government. It is therefore necessary that emergency action should be taken to amend the Regulation to provide for the imposition and collection of an excise duty on sugar. A draft Regulation together with a draft Government Order and a draft submission note to His Highness are submitted herewith.

The with the Emergency Regulation will have to be published in an Extra-Ordinary Gazette tomorrow and necessary arrangements are being made with the press.

A draft reply to the Residency is also put up for approval.

Dewan

MV.
27.2.37.

The wording the regulation has been based on the language the Madras Emergency regulation. I have submitted a set of these papers to the Finance Member also for his.

Dewan

MV
27.2.37.

27-2-37

Submitted to His Highness.

A letter has just been received from the Residency intimating that the Government of India propose to raise the Excise Duty on sugar from Rs.1-5-0 per cwt. to Rs.2/- per cwt. The Government of India have the Provisional Collection of Taxes Act, under which the increased excise duty will become effective on and after the 28th February 1937. The Government of India want that the Government of Mysore should take similar action to raise the duty, otherwise the export of sugar from Mysore to outside the State is likely to be taxed at the border to the extent of the difference and the revenue will be credited to the British Government. It is therefore necessary that emergency action should be taken to amend the Regulation to provide for the imposition and collection of an excise duty on sugar. A draft Regulation is submitted herewith for His Highness' gracious approval.

The order with the Emergency Regulation will be published in an Extra-ordinary Gazette on the 28th instant.

Bangalore,
27th February 1937.

Mirza M. Ismail
DEWAN.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Emergency Regulation to amend the Sugar (Excise Duty) Regulation, 1934.

C. Sec
3-3-37

342

MS
4.3.37

Order.

~~KRW~~
1/3/37

General and Revenue
Secretariat.

H.H. 388

SUBJECT :—

Emergency Regulation to amend the Sugar (Excise Duty) Regn 1934

(*)

31. All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders ~~before/after~}* issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

Chief Secretary to Government.

Through the Secretary to Government,

Dev. Department.
4.3.37

5649
5/3

FIRST MEMBER OF COUNCIL.

5/3

6056
4.3.37

SECOND MEMBER OF COUNCIL.

5/3/37

Dev. Sec'y with Compliments.

6/3

8.3.37

8.3.37

NOTE.—Contn. sheet.

WD 1170—GPB—1,000—24-12-36

P.S.No.29/36.37

5376

General and Revenue Secretariat | File No. 39 of 1936. | [App. F. III—2

Serial No.	
2	No PS 5239 dt 28/2 directing amend Rules re publication of Rules to vr. Notn for imposition & collection of an Excise duty on Sugars

Proposal
Printed copies issued.
Subject.

WD 0417—GPB—30,000—8-9-36

5466 F 33-34

Legi 39-36-1

IMMEDIATE.

Confidential.
No. F.39/1937.
R.O.II.

Bangalore, the 27th February 1937.

From

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore.

Rec'd 5 P.M. 27.2.37
Immediate

INCREASE IN THE RATE OF EXCISE DUTY ON SUGAR.

Sir,

With reference to my letter No.2562/78-1934, dated the 9th April 1934, regarding the levy of excise duty on sugar manufactured in Indian States corresponding with the excise duty leviable on sugar produced in British India, I am directed to say that the Indian Finance Bill, 1937, contains a provision increasing the present excise duty of Rs.1/5/- per cwt. to Rs.2/- per cwt. The Bill will be introduced in the Legislative Assembly at 6 p.m. today and will contain a declaration under the Provisional Collection of Taxes Act, 1931, the effect of which will be that the provision increasing the duty will have the force of law on and after the 28th February 1937. I am therefore to request that if there be no objection, the Government of Mysore may kindly take steps to levy the excise at the increased rate on sugar issued from factories in the State on or after the 28th February. The Government of India assume that the States will as heretofore co-operate in the arrangements relating to the sugar excise in order to prevent any dislocation of the trade.

2. The change of the rate of duty and the adoption of the altered rate by sugar-producing States will, of course, have no effect on the general question of the arrangements which will prevail under Federation, which is under separate consideration.

3. The Hon'ble the Resident trusts that it will be possible for the Government of Mysore to take the necessary steps to ensure that the increase takes effect in the State on and after February 28th. As the excise duty is usually levied at the beginning of each month on the sugar issued from the factory during the preceding month, the Government of India believe that States should find no difficulty in making arrangements for levying the increased duty in time, the only immediate action apparently required being the issue of an order or regulation notifying the imposition of the increase with effect from the 28th February.

4. I am to add that the Government of India have asked that if any difficulty arises in securing the increase of the excise duty in the Mysore State with effect from the 28th February, they may be informed of it at once by telegram, in order that they may consider what steps should be taken to prevent sugar produced in the State from obtaining an unfair advantage in the markets of British India. I am therefore to request that the Hon'ble the Resident may kindly be informed immediately whether the Government of Mysore are able to give practical effect to the increase as from the 28th of February.

I have the honour to be,
Sir,
Your most obedient servant,

SECRETARY TO THE RESIDENT.

ASB

Government of His Highness the Maharaja of Mysore.

No.P.5239- Legis 37-36- 2

angalore, Dated 28-2-1937

NOTIFICATION.

Ordered that the accompanying Regulation to Amend the Regulation to provide for the imposition and collection of an Excise Duty on Sugar 1934 which received the assent of His Highness the Maharaja, on the 28th day of February 1937, be published as Emergency Regulation No.VII of 1937, in the Mysore Gazette Extraordinary for general information.

Secretary to Government,
General Department.

EMERGENCY REGULATION VII OF 1937.

(Received the assent of His Highness the Maharaja on the twenty eighth day of February 1937)

A Regulation to amend the Mysore Sugar (Excise Duty) Regulation 1934.

Whereas an emergency has arisen which makes it necessary to revise the Excise Duty on sugar; now therefore under Section 12 of the Mysore Legislative Council Regulation, 1923, it is hereby enacted as follows:-

Short title and commencement.

1. (1) This Regulation may be called the Sugar (Excise Duty) Amendment Emergency Regulation, 1937.

(2) It shall come into force at once.

Amendment of Section 3.

2. In Section 3 (2) (ii) of the Sugar (Excise Duty) Regulation, 1934, for the words "one rupee and five annas" the words "two rupees" shall be substituted.

Dewan.

The Mysore Gazette

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

BANGALORE, SUNDAY, FEBRUARY 28, 1937.

PART IV.

Legislative Measures and Rules thereunder.

NOTIFICATION.

No. P. 5239—Legis., Bangalore, dated 28th February 1937.

Ordered that the accompanying Regulation to amend the Regulation to provide for the imposition and collection of an Excise Duty on Sugar, 1934, which received the assent of His Highness the Maharaja, on the 28th day of February 1937, be published as Emergency Regulation No. VII of 1937, in the *Mysore Gazette* Extraordinary for general information.

By Order,

M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

EMERGENCY REGULATION VII OF 1937.

(Received the assent of His Highness the Maharaja on the twenty-eighth day of February 1937.)

A Regulation to amend the Sugar (Excise Duty) Regulation, 1934.

Whereas an emergency has arisen which makes it necessary to revise the Excise Duty on sugar; now therefore under Section 12 of the Mysore Legislative Council Regulation, 1923, it is hereby enacted as follows:—

Short title and commencement.

1. (1) This Regulation may be called the Sugar (Excise Duty) Amendment Emergency Regulation, 1937.

(2) It shall come into force at once.

Amendment of Section 3.

2. In Section 3 (2) (ii) of the Sugar (Excise Duty) Regulation, 1934, *for* the words "one rupee and five annas" the words "two rupees" shall be *substituted.*

MIRZA M. ISMAIL,
Dewan of Mysore.

Printed by the Superintendent at the Government Press, Bangalore.

To

The Secretary to the Hon'ble
the Resident in Mysore, Bangalore.

Sir,

With reference to your letter No.F.395/1937/R.O.II dated 27th February 1937, regarding the increase in the rate of Excise Duty on Sugar, I am directed to forward herewith a copy of the Emergency Regulation issued today increasing the excise duty in Mysore to Rs.2/-.

I have etc.,

Secretary to Government,
Development Department.

No.D.5845/A4&6 Encl(1)

8

28th February 1937.

From

The Secy to Govt

Development Department.

To

The Secy to the Hon'ble the Resident in Mysore

With reference to your letter No.F.395/1937/R.O.II dated 27th February 1937 addressed to the Chief Secretary, regarding the increase in the rate of Excise Duty on Sugar, I am directed to forward herewith a copy of the Emergency Regulation issued today increasing the excise duty in Mysore to Rs.2/- a cwt.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Development Department.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

5376

No. F.395-37
R.O. II

Pol 1136

9

GEN. & REV. SECRETARIAT
1 MAR. 1937
DEVELOPMENT BRANCH

FROM

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department.

Dated Bangalore, 1st March *193* 7.

SIR,

Increase in the rate of excise duty on sugar.

I am directed to acknowledge with thanks the receipt of your letter No.D.5845/A & E., dated the 28th February 1937.

I have the honour to be,

Sir,

Your most obedient servant,

for SECRETARY TO THE RESIDENT.

Subd for perusal. If appd, the entire file will now be transferred to the protection Branch to which it relates.

13/3/37.

NS.

Yes
15.3.37

Legis

Prot. Br).

15-3